

**Unofficial Draft Copy**

As of: August 7, 2008 (11:09am)

LCS5-4

\*\*\*\* Bill No. \*\*\*\*

Introduced By \*\*\*\*\*

By Request of the Children, Families, Health, and Human Services  
Interim Committee

A Bill for an Act entitled: "An Act providing tax incentives to volunteer emergency medical technicians and their employers; requiring the board of medical examiners to maintain an emergency medical technician database; amending section 50-6-203, MCA; providing an immediate effective date; and providing an applicability date."

Be it enacted by the Legislature of the State of Montana:

NEW SECTION. **Section 1. Definitions.** "Volunteer emergency medical technician" means an individual who is licensed pursuant to 50-6-202 and provides emergency medical care:

(1) on the days and the times of the day chosen by the individual; and

(2) for an emergency medical service other than:

(a) a private ambulance company, unless the care is provided without compensation and outside of the individual's regular work schedule; or

(b) a private business or a public agency, as defined in 7-1-4121, that employs the individual on a regular basis with a regular, hourly wage to provide emergency medical care as part of the individual's job duties.

NEW SECTION. **Section 2. Tax credit for volunteer emergency**

**medical technicians.** (1) There is allowed a credit against the tax imposed by 15-30-103 for a volunteer emergency medical technician as defined in [section 1] if the individual:

(a) provided at least 120 hours of emergency medical care in the previous calendar year in the individual's capacity as a volunteer emergency medical technician; and

(b) the care was provided for an emergency medical service other than an emergency medical service operated by:

(i) a private ambulance company, unless the care is provided for that company without compensation and outside of the individual's regular work schedule; or

(ii) a public agency, as defined in 7-1-4121, or a private business that employs the individual on a regular basis with a regular, hourly wage to provide emergency medical care as part of the individual's job duties.

(2) (a) A volunteer emergency medical technician meeting the requirements of this section may claim a credit based on the number of hours the volunteer emergency medical technician was in training related to emergency medical care or on call or responding to calls in the individual's capacity as a volunteer emergency medical technician.

(b) (i) The maximum tax credit is \$1,000 for an individual who has volunteered 1,200 hours or more in the tax year.

(ii) For an individual who has volunteered fewer than 1,200 hours in the tax year, the amount of the tax credit is calculated

by dividing the number of hours volunteered by 1,200 and multiplying the resulting quotient by \$1,000.

(3) A maximum of 200 training hours may be counted each tax year toward the time requirements established in subsection (2).

(4) If the amount of the credit exceeds the taxpayer's liability under this chapter, the amount of the excess must be refunded to the taxpayer. The credit may be claimed even if the taxpayer has no tax liability.

NEW SECTION. **Section 3. Deduction for support of emergency medical personnel.** (1) In computing net income, there is a deduction allowed from the gross income received by the corporation within the year from all sources when the corporation provides an employee who is a volunteer emergency medical technician, as defined in [section 1], with time off from regularly scheduled work hours to respond to calls received by the emergency medical service provider with which the employee is affiliated on a volunteer basis.

(2) Each tax year, the corporation may deduct for each employee an amount based on the number of hours for which the employee received time off to respond to calls, according to the following schedule:

- (a) \$500, for 400 to 470 hours of time off;
- (b) \$400, for 300 to 399 hours;
- (c) \$300, for 200 to 299 hours;
- (d) \$200, for 100 to 199 hours; or
- (e) \$100, for up to 99 hours per year.

(3) To qualify for the deduction, the employer shall report the following information to the department of revenue:

(a) the name of the employee;

(b) the name of the emergency medical service for which the employee volunteers time;

(c) the dates and number of hours for which the employee was away from the job to respond to a call received by the emergency medical service with which the employee is affiliated; and

(d) confirmation from the emergency medical service that the employee was responding to a medical call during the dates and hours reported by the employer.

NEW SECTION. **Section 4. Small business corporation and partnerships -- deduction for support of emergency medical personnel.** The deduction allowed in [section 3] for employers who provide time off to volunteer emergency medical technicians, as defined in [section 1], is available to a small business corporation, as defined in 15-30-1101, or a partnership that meets the requirements of [section 3]. The deduction must be attributed to shareholders or partners using the same proportion that is used to report the corporation's or partnership's income or loss for Montana tax purposes.

NEW SECTION. **Section 5. Emergency medical technician database.** (1) The board shall maintain a database of emergency medical technicians that contains the following information for each emergency medical technician:

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- (a) the individual's name;
- (b) the emergency medical service with which the individual is affiliated, if applicable;
- (c) the date the individual became affiliated with the emergency medical service;
- (d) the date the individual ended affiliation with the emergency medical service, if applicable;
- (e) the level of licensure attained;
- (f) training courses attempted and completed and the number of hours of training obtained each year;
- (g) for a volunteer emergency medical technician as defined in [section 1]:
  - (i) the number of hours spent responding to calls; and
  - (ii) the number of hours for which the individual was available to respond to calls.

(2) The administrator of each emergency medical service shall report to the board the information required under subsection (1) on a regular basis as determined by the board, but no later than January 15 of each year for information related to the previous calendar year.

(4) The board shall provide information from the database to the department of revenue for the purposes of confirming a tax credit claimed pursuant to [section 1].

**Section 6.** Section 50-6-203, MCA, is amended to read:

**"50-6-203. Rules.** (1) The board, after consultation with the department of public health and human services, the

department of justice, and other appropriate departments, associations, and organizations, shall adopt rules of the board implementing this part, including but not limited to:

(a) training and certification of emergency medical technicians;

(b) and administration of drugs; and

(c) methods and requirements for reporting information to the emergency medical technician database provided for in [section 5].

(2) The board may, by rule, establish various levels of emergency medical technician certification and shall specify for each level the training requirements, acts allowed, recertification requirements, and any other requirements regarding the training, performance, or certification of that level of emergency medical technician that it considers necessary, subject to the provisions of 37-1-138."

{Internal References to 50-6-203: None.x}

**NEW SECTION. Section 7. {standard} Codification**

**instruction.** (1) [Sections 1 and 5] are intended to be codified as an integral part of Title 50, chapter 6, part 2, and the provisions of Title 50, chapter 6, apply to [sections 1 and 5].

(2) [Sections 2 and 4] are intended to be codified as an integral part of Title 15, chapter 30, part 1, and the provisions of Title 15, chapter 30 apply to [sections 2 and 4].

(3) [Section 3] is intended to be codified as an integral part of Title 15, chapter 31, part 1, and the provisions of Title

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15, chapter 31, apply to [section 3].

NEW SECTION. **Section 8. {standard} Effective date.** (1)

Except as provided in subsection (2), [this act] is effective October 1, 2009.

(2) [Section 5 and this section] are effective on passage and approval.

NEW SECTION. **Section 9. Applicability.** [Sections 2 through

4] apply to tax years beginning January 1, 2010.

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